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ABSTRACT

This report provides an analysis of the physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university in Ontario, Canada. The report begins with a brief introduction; a description of the principles governing the reporting process; and definitions and explanatory comment on the physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, and security and traffic. Definitions of objects of expense, such as salaries, benefits, operating expenses, etc. are also provided. Summary tables then follow providing information on utility and other costs, amount of space by major function, and the average annual unit cost of utilities. Finally, summary statements present data in the following areas: (1) Physical Plant Operating Expenses by Function and Object of Expense; (2) Physical Plant Operating Expenses by Function and Institution; (3) Physical Plant Operating Expenses by Object of Expense by Institution; and (4) Breakdown of Other Physical Plant Operating Expenses by Institution. Supplemental tables that further define these areas are also presented. (GLR)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1990-91

Volume III - Physical Plant Operating Expenses

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Council of Finance Officers
Universities of Ontario

Ontario Association of Physical Plant Administrators

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1990-91

Volume III - Physical Plant Operating Expenses

Prepared by the
COU Research Division
Requests for further information
should be directed to
L. C. Payton
Research Associate

Council of Ontario Universities
Conseil des Universités de l'Ontario
444 Yonge Street
Suite 203
Toronto, Ontario M5B 2H4

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GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant Administrators (OAPPA) and the Council of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the *Financial Report of Ontario Universities*, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1).

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. In addition, the COFO-UO Financial Report provides a further breakdown of the operating fund into the following functions (see exhibit 2).

- Instruction & Research
- Library
- Central Computing and Communications
- Student Services
- Administration
- Physical Plant
- Other

Volume III of the Financial Report provides a separate detailed analysis of the function of Physical Plant applicable to the Operating Fund. As such, it only provides an analysis of the physical plant costs which are incurred in relation to the basic academic and academic support activities of each university, reflected in the operating fund and, therefore, permits a greater

degree of comparability between universities than if it included the physical plant costs related to all "funds". For example, physical plant costs related to the ancillary fund are excluded from this report.

As the information in the various volumes of *Financial Report of Ontario Universities*, are closely related it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been developed by a subcommittee that has been jointly appointed by OAPPA and COFO-UO. These guidelines are consistent with those in force for the other volumes of the Financial Report.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPA and COFO-UO have approved and adopted the following Principles of Reporting for the Physical Plant Report.

A. Functional Reporting of Physical Plant Costs

The costs reported as Physical Plant in Volume I of *Financial Report of Ontario Universities* (exhibit 2) should represent the total costs of the physical plant function relative to the operating fund as defined in the COFO-UO guidelines. The COFO-UO Guidelines for Volume I of the Financial Report instructs that any physical plant costs, e.g. alterations, renovations and maintenance expenses, which may be charged to other functional areas within the operating fund by a university, all be regrouped and reported as Physical Plant.

B. Net Reporting

The COFO-UO Guidelines for Volume I of the *Financial Report of Ontario Universities* instruct that all costs be reported as net. As a result, cost recoveries for services rendered to other funds or external organizations should be netted against the particular objects within each function on the Physical Plant Report shown on exhibit 3, Table 1.

C. Agreement With COFO-UO

The costs reported in the Physical Plant Report represent a more detailed presentation of the aggregate costs defined and reported as Physical Plant in

Volume I. When the costs in the Physical Plant Report are aggregated they must be identical to those reported as Physical Plant in Volume I.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs of the physical facilities of the university as they relate to the operating fund including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control and other physical plant costs including building renovations, alterations and major repairs.

The various physical plant functional areas are defined in the following section.

B. Table 1: Actual Operating Expenses - Physical Plant

Table 1 (exhibit 3) reflects the distribution of the Physical Plant costs reported in aggregate in Volume I of the *Financial Report of Ontario Universities*.

(i) DEFINITIONS OF MAJOR FUNCTIONS

1. **Physical Plant Administration** - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Department. Examples of the activities are:

   (a) Administration - this category includes salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing, material ordering, personnel records, space management, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). Salaries and benefits for supervisory personnel directly responsible for one or more functional area should be shown in the appropriate functional area(s).

(b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. The category includes engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category includes preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. **Building Maintenance** - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. It does not include renovations and alterations which are funded from outside the operating budget. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel, including supervisory, who are assigned to the "Building Maintenance" function (see section B(ii) for a definition of salaries and wages). This includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types *excluding* primary systems and primary building sub-stations but *including* secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

(vi) Roofing and sheet metal work, including down-spouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuck-pointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment pertaining to the physical plant buildings.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc..

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. **Custodial Services** - this function includes all costs relating to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Custodial" function (see section B(ii) for a definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded); dusting, polishing of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction.

4. **Utilities** - this function includes all costs for energy for heating, cooling, light and power, gas, water and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Utilities" function (see section B(ii) for a definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, and sewage treatment.

(e) Operation and replacement costs of all equipment used in connection with production of utilities.

(f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense *does not include* open ditch drainage and street, walks and grounds lighting maintenance.

(g) All costs of operating a power generation station net of external revenue.

Note: Recovery of utility costs, through sales to outside agencies should be apportioned by object of expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget. Also note that the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs, are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Central Computing and Communications" in Volume I of *Financial Report of Ontario Universities*.

5. **Landscape and Grounds Maintenance** - this function includes operation and maintenance of campus landscape and grounds. It excludes the cost of areas for which the Physical Plant is reimbursed. The following are included:

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to the "Landscape and Grounds Maintenance" function (see section B(ii) for a definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling, including recycling costs, which is not part of a municipal service. This excludes the disposal of hazardous wastes.

Note: The costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

6. **Security and Traffic** - this function includes all costs for watchmen, police services related to plant and campus security, and traffic control. Costs relating to *parking lots* are to be segregated and reported as an ancillary enterprise in the "Ancillary" fund.

(a) Salaries, wages and employee benefits of all personnel, including supervisory, who are assigned to this function (see section B(ii) for a definition of salaries and wages).

(b) Patrol of campus areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

Note: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in Volume I of *Financial Report of Ontario Universities.*

7. **Other** - this function is to be used *only* to the extent that costs are included in Physical Plant expenses as defined by the COFO-UO guidelines in Volume I. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

   (a) Purchasing, receiving and stores. If the purchasing, receiving and stores functions for supplies and equipment are centralized, then the expenditure should not be reported under Physical Plant. However, if these functions are decentralized, then purchasing, receiving and stores for supplies and equipment used by the Physical Plant department should be reported.

   (b) Hauling, moving and storing of furniture for other departments.

   (c) The costs of messenger, mailman, postal services, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

   (d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

   (e) The costs of vehicles and equipment which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

      (i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (see section B(ii) for definition of salaries and wages).

      (ii) Operating costs, maintenance, etc.

   (f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

   (g) Property and boiler and machinery insurance.

(h) Renovations and Alterations - this item includes renovations, alterations and repairs which costs in excess of $10,000.

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work (see section B(ii) for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations and alterations (funded by the operating budget) and not included in the functional area "Building Maintenance".

(i) All costs relating to the Operating fund for renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas within Physical Plant.

(ii) DEFINITIONS OF OBJECTS OF EXPENSE

The same Object of Expense definitions apply to the preparation of Volume III, Physical Plant Operating Expenses, and the other volumes of the COFO-UO *Financial Report of Ontario Universities.* These definitions are as follows:

1. **Salaries and Wages**

(a) Academic Ranks - not applicable to Physical Plant Report.

(b) Other Instruction and Research - not applicable to Physical Plant Report.

(c) Other Salaries and Wages - this object will reflect all salaries, wages and payments to non- instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group

life insurance, salary continuance insurance, dental plans, cost of Worker's Compensation, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - not applicable to Physical Plant Report.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment payments, lease purchase computer and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges for physical plant only, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - not applicable to Physical Plant Report.

7. **Utilities** - expenses for fuel, electricity, water, and gas are reported in this object. The cost of utilities is to be included in total under the functional area "Utilities".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional

area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space.

   If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should be brought together in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations and alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant.

11. **Scholarships, Bursaries, etc.** - not applicable to Physical Plant Report.

12. **Principal and Interest Repayments** - not applicable to Physical Plant Report.

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - not applicable to Physical Plant Report.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - not applicable to Physical Plant Report.

C. Table 2: Summary of Utility and Other Costs

Table 2 (exhibit 4) provides further detail of the "Utilities" object of expense by electricity, fuel oil, gas, water, sewage treatment and other.

The table also provides further detail of the total cost of the "Other" function by the following types of expense:

- Purchasing and receiving
- Furniture moving and storage
- Costs of services
- Municipal taxes and other assessments
- Vehicle and equipment costs
- Other costs
- Insurance
- Renovations and alterations
- Cost of rental space

D. Table 3: Summary of Space By Major Function

Table 3 (exhibit 5) indicates in Gross Square Metres (G.S.M.) the size of space serviced by the three major functions of Physical Plant, i.e. Building Maintenance, Custodial Services and Utilities. The Physical Plant Report deals with costs as they pertain to the Operating Fund only, and, therefore, the space indicated for each major function is equal to the G.S.M. of space serviced by the cost of Physical Plant in the Operating Fund. For example, the G.S.M. of ancillary space, the cost of which is included in the Ancillary Fund in Volume I of the *Financial Report of Ontario Universities,* is not included on Table 3. Normally it is anticipated that the G.S.M.s reported for each major Physical Plant function are the same. If they are not the same, explanatory comments should be provided at the bottom of the Table.

E. Table 4: Average Annual Unit Cost of Utilities

Table 4 (exhibit 6) indicates the average annual unit cost at which utilities have been purchased during the year from utility companies. Utilities include electricity, fuel (gas, oil), water and sewage treatment. A number of institutions produce electricity internally for their own consumption at a unit cost which is lower than the unit cost of the local utility company. The average annual unit cost on Table 4 should not include the internal unit cost. Instead, a note should be made at the bottom of the Table.

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(In Thousands of Dollars)

Institution: _____

Table 3 of 15
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Type of Fund / Object of Expense			General Expendable Funds				Restricted Expendable Funds			TOTAL
			Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	
1. Salaries and Wages			(1)	+ (2)	+ (3)	= (4)	+ (5)	+ (6)	+ (7)	= (8)
(a) Academic Ranks	+	01								
(b) Other Instruction and Research	+	02								
(c) Other Salaries and Wages	+	03								
Total Salaries and Wages	=	04								
2. Employee Benefits	+	05								
Total Salaries and Benefits	=	06								
3. Library Acquisitions	+	07								
4. Equipment & Furniture, Purchase, Rental & Maint.	+	08								
5. Operational Supplies and Expenses	+	09								
6. Cost of Goods Sold	+	10								
7. Utilities	+	11								
8. Municipal Taxes	+	12								
9. Renovations and Alterations	+	13								
10. Externally Contracted Services	+	14								
11. Scholarships, Bursaries, etc.	+	15								
12. Principal and Interest Repayments	+	16								
13. Land and Site Services	+	17								
14. Buildings	+	18								
15. Miscellaneous (Note 2)	+	19								
16. Internal Cost Allocations	+	20								
TOTAL	=	21								

Note 1: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on Table 4.
Note 2: Must agree with line 11 (Total) on Table 12.

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(In Thousands of Dollars)

Institution: _____

Table 4 of 15
FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Functional Area			Instruction and Research			Library	Central Computing & Commun.	Student Services	Adminis-tration	Physical Plant	Other	TOTAL
			All Excl. Medicine	Medicine	Subtotal							
1. Salaries and Wages			(1)	+ (2)	= (3)	+ (4)	+ (5)	+ (6)	+ (7)	+ (8)	+ (9)	= (10)
(a) Academic Ranks	+	01										
(b) Other Instruction and Research	+	02										
(c) Other Salaries and Wages	+	03										
Total Salaries and Wages	=	04										
2. Employee Benefits	+	05										
Total Salaries and Benefits	=	06										
3. Library Acquisitions	+	07										
4. Equipment & Furniture, Purchase, Rental & Maint.	+	08										
5. Operational Supplies and Expenses	+	09										
6. Cost of Goods Sold	+	10										
7. Utilities	+	11										
8. Municipal Taxes	+	12										
9. Renovations and Alterations	+	13										
10. Externally Contracted Services	+	14										
11. Scholarships, Bursaries, etc.	+	15										
12. Principal and Interest Repayments	+	16										
13. Land and Site Services	+	17										
14. Buildings	+	18										
15. Miscellaneous (Note 1)	+	19										
16. Internal Cost Allocations	+	20										
TOTAL	=	21										

22. Central Computing and Communications Costs (Total should agree with the total of "Central Computing and Communications" column above)	- Academic Computing		_____ (1)
	- Non-Academic Computing	+	_____ (2)
	- Communications	+	_____ (3)
	- TOTAL	=	_____ (4)

Note 1: Must agree with line 11 on Table 12

15

Exhibit 2

Institution: _____

ACTUAL OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(In Thousands of Dollars)

Table 1 of 4

Functions / Object of Expense			P.P. Admin.		Bldg. Mtce.		Custodial Services		Utilities		Landscape & Grounds Mtce.		Security & Traffic		Subtotal		Other		Total*
Items 1(c)-16 on Table 4 of Financial Reporting Form - Universities of Ontario			(1)	+	(2)	+	(3)	+	(4)	+	(5)	+	(6)	=	(7)	+	(8)	=	(9)
1. (c) Other Salaries & Wages	+	01																	
2. Employee Benefits	+	02																	
Total Salaries & Benefits	=	03																	
3. Library Acquisitions	+	04																	
4. Equipment & Furniture (a) Purchase	+	05																	
(b) Rental	+	06																	
(c) Maintenance	+	07																	
5. Operational Supplies & Expenses	+	08																	
6. Cost of Goods Sold	+	09																	
7. Utilities	+	10																	
8. Municipal Taxes	+	11																	
9. Renovations and Alterations	+	12																	
10. Externally Contracted Services	+	13																	
11. Scholarships, Bursaries, etc.	+	14																	
12. Principal & Interest Repayments	+	15																	
13. Land & Site Services	+	16																	
14. Buildings	+	17																	
15. Miscellaneous	+	18																	
16. Internal Cost Allocations	+	19																	
TOTAL	=	20																	

* The TOTAL column must agree by Object of Expense and in total with the functional column PHYSICAL PLANT on Table 4 of the report from COPO-UO.

Municipal Taxes Funded by MCU _____
(Included under TAXES above)

_____ Reporting Officer (Physical Plant)

_____ Reporting Officer (Finance)

_____ Date

Exhibit 3

16

24

25

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

Table 2 of 4

Institution: _____

SUMMARY OF UTILITY AND OTHER COSTS

(A) UTILITIES

COMPONENT		$000's
Electricity	01	
Fuel Oil	02	
Gas	03	
Water	04	
Sewage Treatment	05	
Other	06	
TOTAL	07	

NOTE: The total above should agree with the items shown on the Physical Plant matrix opposite the object of expense UTILITIES under the functional column UTILITIES.

(B) OTHER

COMPONENT		$000's
7(a) Purchasing & Receiving	08	
7(b) Furniture Moving & Storage	09	
7(c) Costs of Services	10	
7(d) Municipal Taxes & Other Assessment	11	
7(e) Vehicle & Equipment Costs	12	
7(f) Other Costs	13	
7(g) Insurance	14	
7(h) Renovations and Alterations	15	
7(i) Cost of Rental Space	16	
TOTAL	17	

NOTE: The total above should agree with the total of the OTHER column on the Physical Plant matrix.

17

Exhibit 4

BEST COPY AVAILABLE

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

Table 3 of 4

Institution: _____

SUMMARY OF SPACE BY MAJOR FUNCTION

MAJOR FUNCTION	UNIT		AREA
Building Maintenance	G.S.M.	01	
Custodial Services	G.S.M.	02	
Utilities	G.S.M.	03	

1. As identified in the OAPPA Guidelines and Definitions, reported Physical Plant expenses will relate to the Operating Fund only and will be net of expenses relating to other funds. Accordingly, universities are reminded that the area figures should relate to net costs in the operating budget. It is expected that universities will report the same G.S.M. area for the three functions identified above. If different G.S.M. areas are shown, please provide explanatory comments.

2. Read "Classification of Functions" in the Guidelines and Definitions carefully and ensure that the supplementary data corresponds with the definitions therein.

Exhibit 5

OPERATING EXPENSES - PHYSICAL PLANT
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

Table 4 of 4

Institution: _____

AVERAGE ANNUAL UNIT COST OF UTILITIES

UTILITY	UNIT		AVERAGE ANNUAL UNIT COST (c)
Electricity	c/KWH (Incl. Demand)	01	
Fuel - Gas	c/Gigajoules	02	
Fuel - Oil	c/Gigajoules	03	
Water	c/1,000 Litres	04	
Sewage Treatment	c/1,000 Litres	06	
Other *		07	

* Please specify utility and appropriate units.

Exhibit 6

SUMMARY STATEMENTS

McMaster University has not conformed to the guidelines and definitions in reporting its physical plant operating expenses for the fiscal year ended 30 April 1991. Consequently, figures for McMaster have not been included in the current report.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 1

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL [1] (9)
1. (C) OTHER SALARIES & WAGES	16,036	21,727	38,053	6,609	5,385	10,762	98,572	4,393	102,965
2. EMPLOYEE BENEFITS	2,311	3,117	5,576	998	850	1,460	14,312	786	15,098
SUBTOTAL	18,347	24,844	43,629	7,607	6,235	12,222	112,884	5,179	118,063
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	653	418	322	233	633	254	2,513	364	2,877
(B) RENTAL	79	37	69		34	132	351	71	422
(C) MAINTENANCE	196	180	85	153	197	138	949	158	1,107
5. OPERATIONAL SUPPLIES & EXPENSES	1,024	6,240	2,241	1,226	966	755	12,452	1,087	13,539
6. COST OF GOODS SOLD									
7. UTILITIES				50,620			50,620		50,620
8. MUNICIPAL TAXES [2]								14,641	14,641
9. RENOVATIONS & ALTERATIONS								15,160	15,160
10. EXTERNALLY CONTRACTED SERVICES	251	5,033	5,251	648	1,178	1,830	14,191	398	14,589
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								355	355
14. BUILDINGS									
15. MISCELLANEOUS	614	42	6	5	3	104	774	6,008	6,782
16. INTERNAL COST ALLOCATIONS									
TOTAL	21,164	36,794	51,603	60,492	9,246	15,435	194,734	43,421	238,155

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on Table 4 in Volume 1 of "Financial Report of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $14,155,200.

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF TOTAL PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1991

SUMMARY STATEMENT # 1A

FUNCTION / OBJECT OF EXPENSE	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
1. (C) OTHER SALARIES & WAGES	8.23	11.16	19.54	3.39	2.77	5.53	50.62
2. EMPLOYEE BENEFITS	1.19	1.60	2.86	.51	.44	.75	7.35
SUBTOTAL	9.42	12.76	22.40	3.91	3.20	6.28	57.97
3. LIBRARY ACQUISITIONS							
4. EQUIPMENT & FURNITURE (A) PURCHASE	.34	.21	.17	.12	.33	.13	1.29
(B) RENTAL	.04	.02	.04		.02	.07	.18
(C) MAINTENANCE	.10	.09	.04	.08	.10	.07	.49
5. OPERATIONAL SUPPLIES & EXPENSES	.53	3.20	1.15	.63	.50	.39	6.39
6. COST OF GOODS SOLD							
7. UTILITIES				25.99			25.99
8. MUNICIPAL TAXES							
9. RENOVATIONS & ALTERATIONS							
10. EXTERNALLY CONTRACTED SERVICES	.13	2.58	2.70	.33	.60	.94	7.29
11. SCHOLARSHIPS, BURSARIES, ETC.							
12. PRINCIPAL & INTEREST REPAYMENTS							
13. LAND & SITE SERVICES							
14. BUILDINGS							
15. MISCELLANEOUS	.32	.02				.05	.40
16. INTERNAL COST ALLOCATIONS							
TOTAL	10.87	18.89	26.50	31.06	4.75	7.93	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE
BY FUNCTION FOR THE FISCAL YEAR ENDED 30 APRIL 1991

SUMMARY STATEMENT # 1B

OBJECT OF EXPENSE \ FUNCTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
1. (C) OTHER SALARIES & WAGES	75.77	59.05	73.74	10.93	58.24	69.72	50.62	10.12	43.23
2. EMPLOYEE BENEFITS	10.92	8.47	10.81	1.65	9.19	9.46	7.35	1.81	6.34
SUBTOTAL	86.69	67.52	84.55	12.58	67.43	79.18	57.97	11.93	49.57
3. LIBRARY ACQUISITIONS									
4. EQUIPMENT & FURNITURE (A) PURCHASE	3.09	1.14	.62	.39	6.85	1.65	1.29	.84	1.21
(B) RENTAL	.37	.10	.13		.37	.86	.18	.16	.18
(C) MAINTENANCE	.93	.49	.16	.25	2.13	.89	.49	.36	.46
5. OPERATIONAL SUPPLIES & EXPENSES	4.84	16.96	4.34	2.03	10.45	4.89	6.39	2.50	5.68
6. COST OF GOODS SOLD									
7. UTILITIES				83.68			25.99		21.26
8. MUNICIPAL TAXES								33.72	6.15
9. RENOVATIONS & ALTERATIONS								34.91	6.37
10. EXTERNALLY CONTRACTED SERVICES	1.19	13.68	10.18	1.07	12.74	11.86	7.29	.92	6.13
11. SCHOLARSHIPS, BURSARIES, ETC.									
12. PRINCIPAL & INTEREST REPAYMENTS									
13. LAND & SITE SERVICES								.82	.15
14. BUILDINGS									
15. MISCELLANEOUS	2.90	.11	.01	.01	.03	.67	.40	13.84	2.85
16. INTERNAL COST ALLOCATIONS									
TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION AND INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 2

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)	OTHER (8)	TOTAL (9)
BROCK	432	1,152	1,686	1,871	375	396	5,912	1,043	6,955
CARLETON	1,417	3,247	2,087	3,897	694	1,256	12,598	2,379	14,977
GUELPH	1,242	3,498	4,220	2,056	988	1,478	13,482	3,430	16,912
LAKEHEAD	252	905	1,248	1,825	283	405	4,918	680	5,598
LAURENTIAN	243	1,025	636	1,793	316	313	4,326	1,155	5,481
McMASTER									
OTTAWA	1,492	2,066	3,370	5,935	409	1,504	14,776	6,868	21,644
QUEEN'S	1,447	2,756	4,256	4,656	655	572	14,342	2,206	16,548
RYERSON	934	1,711	2,481	2,773	102	1,436	9,437	1,898	11,335
TORONTO	5,432	7,224	11,227	15,378	1,331	3,744	44,336	9,357	53,693
TRENT	115	697	597	501	125	159	2,194	600	2,794
WATERLOO	2,160	3,526	5,133	4,169	1,058	1,011	17,057	3,010	20,067
WESTERN	1,898	2,965	4,247	5,016	674	750	15,550	3,152	18,702
WILFRID LAURIER	344	588	1,247	1,037	186	431	3,833	881	4,714
WINDSOR	861	1,465	3,413	3,203	540	795	10,277	1,934	12,211
YORK	2,895	3,969	5,755	6,382	1,510	1,185	21,696	4,828	26,524
TOTAL	21,164	36,794	51,603	60,492	9,246	15,435	194,734	43,421	238,155

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

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PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY FUNCTION BY INSTITUTION SUMMARY STATEMENT # 2A
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

INSTITUTION	PHYSICAL PLANT ADMIN. (1)	BUILDING MAINTEN-ANCE (2)	CUSTODIAL SERVICES (3)	UTILITIES (4)	LANDSCAPE & GROUNDS MTCE. (5)	SECURITY & TRAFFIC (6)	SUBTOTAL (7)
BROCK	7.31	19.49	28.52	31.65	6.34	6.70	100.00
CARLETON	11.25	25.77	16.57	30.93	5.51	9.97	100.00
GUELPH	9.21	25.95	31.30	15.25	7.33	10.96	100.00
LAKEHEAD	5.12	18.40	25.38	37.11	5.75	8.24	100.00
LAURENTIAN	5.62	23.69	14.70	41.45	7.30	7.24	100.00
McMASTER							
OTTAWA	10.10	13.98	22.81	40.17	2.77	10.18	100.00
QUEEN'S	10.09	19.22	29.68	32.46	4.57	3.99	100.00
RYERSON	9.90	18.13	26.29	29.38	1.08	15.22	100.00
TORONTO	12.25	16.29	25.32	34.69	3.00	8.44	100.00
TRENT	5.24	31.77	27.21	22.84	5.70	7.25	100.00
WATERLOO	12.66	20.67	30.09	24.44	6.20	5.93	100.00
WESTERN	12.21	19.07	27.31	32.26	4.33	4.82	100.00
WILFRID LAURIER	8.97	15.34	32.53	27.05	4.85	11.24	100.00
WINDSOR	8.38	14.26	33.21	31.17	5.25	7.74	100.00
YORK	13.34	18.29	26.53	29.42	6.96	5.46	100.00
TOTAL	10.87	18.89	26.50	31.06	4.75	7.93	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION AND OBJECT OF EXPENSE FOR THE FISCAL YEAR ENDED 30 APRIL 1991 (IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 3

OBJECT OF EXPENSE \ INSTITUTION	BROCK	CARLETON	GUELPH	LAKEHEAD	LAURENTIAN	MCMASTER	OTTAWA	QUEEN'S	RYERSON	TORONTO	TRENT	WATERLOO	WESTERN	WLU	WINDSOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	2,644	5,020	9,761	2,666	1,615		6,077	7,364	3,369	23,773	1,218	10,160	8,915	2,127	6,042	12,214	102,965
2. EMPLOYEE BENEFITS	441	909	1,220	415	266		1,074	1,131	680	2,244	188	1,467	1,532	376	1,092	2,063	15,098
SUBTOTAL	3,085	5,929	10,981	3,081	1,881		7,151	8,495	4,049	26,017	1,406	11,627	10,447	2,503	7,134	14,277	118,063
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	143	379	146	19	82		84	205	71	373	13	116	155	49	324	718	2,877
(B) RENTAL		6	23	14			97		9	102	9	3	4	1	7	147	422
(C) MAINT.		22	199	6	119		91		36	214	14	43	121	20	10	212	1,107
5. OPERATIONAL SUPPLIES & EXPENSES	740	1,683	194	477	247		587	2,080	696	1,668	301	958	1,224	380	538	1,766	13,539
6. COST OF GOODS SOLD																	
7. UTILITIES	1,800	3,273	1,556	1,370	1,301		4,147	4,124	2,682	13,557	501	3,859	4,294	889	2,236	5,031	50,620
8. MUNICIPAL TAXES	397	1,122	937	289	324		1,129	1,243	669	2,742	271	1,287	1,451	401	736	1,643	14,641
9. RENOVATIONS & ALTERATIONS	499	607	1,638	217	285		3,725		255	4,622	79	914	107	219	698	1,295	15,160
10. EXTERNALLY CONTRACTED SERVICES	244	1,658	632	62	775		4,015	146	2,357	2,685	15	433	116	179	250	1,022	14,589
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			36		254				6			59					355
14. BUILDINGS																	
15. MISCELLANEOUS	47	298	570	83	213		618	255	505	1,713	185	768	783	73	278	413	6,782
16. INTERNAL COST ALLOCATIONS																	
TOTAL	6,955	14,977	16,912	5,598	5,481		21,644	16,548	11,335	53,693	2,794	20,067	18,702	4,714	12,211	26,524	238,155

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

PERCENTAGE OF PHYSICAL PLANT OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1991

SUMMARY STATEMENT # 3A

OBJECT OF EXPENSE / INSTITUTION	BROCK	CAR-LETON	GUELPH	LAKE-HEAD	LAUR-ENTIAN	MCMAS-TER	OTTAWA	QUEEN'S	RYER-SON	TOR-ONTO	TRENT	WATER-LOO	WES-TERN	WLU	WIND-SOR	YORK	TOTAL
1. (C) OTHER SALARIES & WAGES	38.02	33.52	57.72	47.62	29.47		28.08	44.50	29.72	44.28	43.59	50.63	47.67	45.12	49.48	46.05	43.23
2. EMPLOYEE BENEFITS	6.34	6.07	7.21	7.41	4.85		4.96	6.83	6.00	4.18	6.73	7.31	8.19	7.98	8.94	7.78	6.34
SUBTOTAL	44.36	39.59	64.93	55.04	34.32		33.04	51.34	35.72	48.46	50.32	57.94	55.86	53.10	58.42	53.83	49.57
3. LIBRARY ACQUISITIONS																	
4. EQUIPMENT & FURNITURE (A) PURCHASE	2.06	2.53	.86	.34	1.50		.39	1.24	.63	.69	.47	.58	.83	1.04	2.65	2.71	1.21
(B) RENTAL		.04	.14	.25			.45		.08	.19	.32	.01	.02	.02	.06	.55	.18
(C) MAINT.		.15	1.18	.11	2.17		.42		.32	.40	.50	.21	.65	.42	.08	.80	.46
5. OPERATIONAL SUPPLIES & EXPENSES	10.64	11.24	1.15	8.52	4.51		2.71	12.57	6.14	3.11	10.77	4.77	6.54	8.06	4.41	6.66	5.68
6. COST OF GOODS SOLD																	
7. UTILITIES	25.88	21.85	9.20	24.47	23.74		19.16	24.92	23.66	25.25	17.93	19.23	22.96	18.86	18.31	18.97	21.26
8. MUNICIPAL TAXES	5.71	7.49	5.54	5.16	5.91		5.22	7.51	5.90	5.11	9.70	6.41	7.76	8.51	6.03	6 19	6.15
9. RENOVATIONS & ALTERATIONS	7.17	4.05	9.69	3.88	5.20		17.21		2.25	8.61	2.83	4.55	.57	4.65	5.72	4.88	6.37
10. EXTERNALLY CONTRACTED SERVICES	3.51	11.07	3.74	1.11	14.14		18.55	.88	20.79	5.00	.54	2.16	.62	3.80	2.05	3.85	6.13
11. SCHOLARSHIPS, BURSARIES, ETC.																	
12. PRINCIPAL & INTEREST REPAYMENTS																	
13. LAND & SITE SERVICES			.21		4.63				.05			.29					.15
14. BUILDINGS																	
15. MISCELLANEOUS	.68	1.99	3.37	1.13	3.89		2.86	1.54	4.46	3.19	6.62	3.83	4.19	1.55	2.28	1.56	2.85
16. INTERNAL COST ALLOCATIONS																	
TOTAL	100.00	100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

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BREAKDOWN OF "UTILITIES" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4A

INSTITUTION	ELECTRICITY	FUEL OIL	GAS	WATER	SEWAGE TREATMENT	OTHER	TOTAL
BROCK	1,414		30	127	229		1,800
CARLETON	1,869	38	551	302	513		3,273
GUELPH	950		434	85	87		1,556
LAKEHEAD	777		468	84	41		1,370
LAURENTIAN	807		323	171			1,301
McMASTER							
OTTAWA	2,067	69	749	585	498	179	4,147
QUEEN'S	2,665	342	887	232	-2		4,124
RYERSON	2,151	4	348	179			2,682
TORONTO	9,157	36	3,021	1,221	37	85	13,557
TRENT	252		92	28		129	501
WATERLOO	2,399	2	856	265	337		3,859
WESTERN	2,954		1,095	245			4,294
WILFRID LAURIER	590	1	202	47	49		889
WINDSOR	1,665		417	154			2,236
YORK	3,298	114	1,313	306			5,031
TOTAL	33,015	606	10,786	4,031	1,789	393	50,620

The reader of this report or summary reports using data compiled from this report should be cautioned that the results of the individual universities are not necessarily comparable and conclusions should not be drawn without reference to the individual institutions.

BREAKDOWN OF "OTHER" PHYSICAL PLANT OPERATING EXPENSES
BY INSTITUTION FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

SUMMARY STATEMENT # 4B

INSTITUTION	7(A)	7(B)	7(C)	7(D)	7(E)	7(F)	7(G)	7(H)	7(I)	TOTAL
BROCK		74		397		26	47	499		1,043
CARLETON	51	184		1,122	166	10	135	607	104	2,379
GUELPH		102	229	937	9	36	408	1,638	71	3,430
LAKEHEAD	125			289			49	217		680
LAURENTIAN				324	90	254	113	285	89	1,155
McMASTER										
OTTAWA	55	585	813	1,129			161	3,725	400	6,868
QUEEN'S	134		584	1,243	35	6	94		110	2,206
RYERSON			446	669		45	223	255	260	1,898
TORONTO				2,742		281	531	4,622	1,181	9,357
TRENT			82	271	14		51	79	103	600
WATERLOO				1,287		59	655	914	95	3,010
WESTERN	475		210	1,451		198	284	107	427	3,152
WILFRID LAURIER	67	96	31	401			51	219	16	881
WINDSOR	32	16	10	736	116	57	189	698	80	1,934
YORK	337		497	1,643	459	388	123	1,295	86	4,828
TOTAL	1,276	1,057	2,902	14,641	889	1,360	3,114	15,160	3,022	43,421

Note: 1. Headings for "Other" physical plant operating expenses -

7(A) Purchasing & Receiving
7(B) Furniture Moving & Storage
7(C) Costs of Services
7(D) Municipal Taxes & Other Assessment
7(E) Vehicle & Equipment Costs
7(F) Other Costs
7(G) Insurance
7(H) Renovations & Alterations
7(I) Cost of Rental Space

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GROSS SQUARE METRES AND UTILITIES RATES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

SUMMARY STATEMENT # 5

INSTITUTION	GROSS SQUARE METRES (000'S)			UTILITY RATES				
	BUILDING MAINTENANCE	CUSTODIAL	UTILITIES	ELECTRICITY	FUEL GAS	FUEL OIL	WATER	SEWAGE TREATMENT
	TOTAL	TOTAL	TOTAL	¢/KWH	¢/GJ*	¢/GJ*	¢/1000 LITRES	¢/1000 LITRES
BROCK	112	112	112	5.14	430		34.1	
CARLETON	195	195	195	4.88	277	455	46.7	79.4
GUELPH	325	259	280	4.80	270		19.0	84.6
LAKEHEAD	91	91	91	5.75	325		24.0	11.8
LAURENTIAN	70	70	70	5.77	434		82.7	
McMASTER								
OTTAWA [1]	308	308	308	5.26	349	904	70.0	59.0
QUEEN'S	301	301	301	4.99	338	439	29.6	2.9
RYERSON	183	165	183	6.50	364	972	82.0	
TORONTO [2]	952	874	952	5.46	278	864	69.0	43.9
TRENT	53	53	53	5.72	322		41.0	
WATERLOO	345	270	276	5.04	280	854	57.5	57.5
WESTERN	324	324	324	5.00	285		32.5	
WILFRID LAURIER	60	60	60	5.40	410		58.0	58.0
WINDSOR	153	153	153	4.70	377		25.5	
YORK	305	305	305	4.67	281	396	69.0	
TOTAL	3,777	3,540	3,663					

*Gigajoules

Notes: 1. Under "Utility Rates", Ottawa also reported "Fuel" in cents per gigajoule.
2. Under "Utility Rates", Toronto also reported "Purchased Steam" in cents per gigajoule.

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UNIT COSTS OF PHYSICAL PLANT OPERATING EXPENSES BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
($ / SQUARE METRE)

SUMMARY STATEMENT # 6

INSTITUTION	MAINTENANCE (1)	CUSTODIAL (2)	UTILITIES (3)	GROUNDS[1] (4)	SECURITY & TRAFFIC[1] (5)	TOTAL 1,2,3,4,5	TOTAL 1,2,3,4
BROCK	10.286	15.054	16.705	3.348	3.536	48.929	45.393
CARLETON	16.651	10.703	19.985	3.559	6.441	57.339	50.898
GUELPH	10.763	16.293	7.343	3.040	4.548	41.987	37.439
LAKEHEAD	9.945	13.714	20.055	3.110	4.451	51.275	46.824
LAURENTIAN	14.643	9.086	25.614	4.514	4.471	58.328	53.857
McMASTER							
OTTAWA	6.708	10.942	19.269	1.328	4.883	43.130	38.247
QUEEN'S	9.156	14.140	15.468	2.176	1.900	42.840	40.940
RYERSON	9.350	15.036	15.153	.557	7.847	47.943	40.096
TORONTO	7.588	12.846	16.153	1.398	3.933	41.918	37.985
TRENT	13.151	11.264	9.453	2.358	3.000	39.226	36.226
WATERLOO	10.220	19.011	15.105	3.067	2.930	50.333	47.403
WESTERN	9.151	13.108	15.481	2.080	2.315	42.135	39.820
WILFRID LAURIER	9.800	20.783	17.283	3.100	7.183	58.149	50.966
WINDSOR	9.575	22.307	20.935	3.529	5.196	61.542	56.346
YORK	13.013	18.869	20.925	4.951	3.885	61.643	57.758
AVERAGE	10.667	14.877	16.995	2.808	4.435	49.781	45.347

Note: 1. Unit costs are calculated using Building Maintenance square metres (Summary Statement # 5).

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